

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

March 31, 1998

## **DISBURSEMENTS AND EXPENDED AUTHORITY**

3002 To record confirmed disbursement schedule.

Comments: Clearing from unpaid to paid

Transaction Origin: SGL TC3030

### **Budgetary Accounts**

Debit 4901 Expended Authority - Unpaid

Debit 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority

Credit 4902 Expended Authority - Paid

Credit 4982 Upward Adjustments of Prior-Year Paid Expended Authority

### **Proprietary Accounts**

Debit 2110 Accounts Payable

Debit 2120 Disbursements in Transit

Debit 2130 Contract Holdbacks

Debit 2190 Other Accrued Liabilities

Credit 1010 Fund Balance with Treasury

Credit 1200 Foreign Currency

3004 To record liability for goods and services received.

Comments: If funded by a direct appropriation also use TC8002. TCXXXX liquidates the liabilities.

Transaction Origin: Current SGL TC2020

### **Budgetary Accounts**

Debit 4801 Undelivered Orders - Unpaid

Credit 4901 Expended Authority - Unpaid

### **Proprietary Accounts**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory Held for Sale - Raw Materials

Debit 1526 Inventory Held for Sale - Work in Process

Debit 1527 Inventory Held for Sale - Finished Goods

Entry continued on the next page...

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1720 Construction in Progress  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1810 Assets Under Capital Lease  
Debit 1820 Leasehold Improvements  
Debit 1830 Information Technology Software  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1990 Other Assets  
Debit 6100 Operating Expenses/Program Costs  
Debit 6500 Cost of Goods Sold  
Debit 6900 Non Production Costs  
Credit 2110 Accounts Payable  
Credit 2130 Contract Holdbacks  
Credit 2190 Other Accrued Liabilities

3006 To record upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has expired.  
Transaction Origin: Current SGL TC2020

## **Budgetary Accounts**

Debit 4801 Undelivered Orders - Unpaid  
Debit 4650 Allotments - Expired Authority  
Credit 4881 Upward Adjustments of Prior-Year Unpaid Undelivered Orders  
Credit 4901 Expended Authority - Unpaid

## **Proprietary Accounts**

Debit 1511 Operating Materials and Supplies Held for Use  
Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Entry continued on the next page...

Debit 1522 Inventory Held in Reserve for Future Sale  
Debit 1525 Inventory Held for Sale - Raw Materials

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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Debit 1526 Inventory Held for Sale - Work in Process  
Debit 1527 Inventory Held for Sale - Finished Goods  
Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs  
Debit 1571 Stockpile Materials Held in Reserve  
Debit 1572 Stockpile Materials Held for Sale  
Debit 1591 Other Related Property  
Debit 1711 Land and Land Rights  
Debit 1712 Improvements to Land  
Debit 1720 Construction in Progress  
Debit 1730 Buildings, Improvements, and Renovations  
Debit 1740 Other Structures and Facilities  
Debit 1750 Equipment  
Debit 1810 Assets Under Capital Lease  
Debit 1820 Leasehold Improvements  
Debit 1830 Information Technology Software  
Debit 1840 Other Natural Resources  
Debit 1890 Other General Property, Plant, and Equipment  
Debit 1990 Other Assets  
Debit 6100 Operating Expenses/Program Costs  
Debit 6500 Cost of Goods Sold  
Debit 6900 Non Production Costs  
Credit 2110 Accounts Payable  
Credit 2130 Contract Holdbacks  
Credit 2190 Other Accrued Liabilities  
Credit 2590 Other Debt  
Credit 2990 Other Liabilities

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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3008 To record upward adjustment of prior-year undelivered orders when the bill is more than the original undelivered order. The authority has not expired.  
Transaction Origin: Current SGL TC2020

## **Budgetary Accounts**

Debit 4801 Undelivered Orders - Unpaid

Debit 4610 Allotments - Realized Resources

Credit 4901 Expended Authority - Unpaid

Credit 4881 Upward Adjustments of Prior-Year Unpaid Undelivered Orders

## **Proprietary Accounts**

Debit 1511 Operating Materials and Supplies Held for Use

Debit 1512 Operating Materials and Supplies Held in Reserve for Future Use

Debit 1522 Inventory Held in Reserve for Future Sale

Debit 1525 Inventory Held for Sale - Raw Materials

Debit 1526 Inventory Held for Sale - Work in Process

Debit 1527 Inventory Held for Sale - Finished Goods

Debit 1561 Commodities Held Under Price Support and Stabilization Support Programs

Debit 1571 Stockpile Materials Held in Reserve

Debit 1572 Stockpile Materials Held for Sale

Debit 1591 Other Related Property

Debit 1711 Land and Land Rights

Debit 1712 Improvements to Land

Debit 1720 Construction in Progress

Debit 1730 Buildings, Improvements, and Renovations

Debit 1740 Other Structures and Facilities

Debit 1750 Equipment

Debit 1810 Assets Under Capital Lease

Debit 1820 Leasehold Improvements

Debit 1830 Information Technology Software

Debit 1840 Other Natural Resources

Debit 1890 Other General Property, Plant, and Equipment

Debit 1990 Other Assets

Debit 6100 Operating Expenses/Program Costs

Debit 6500 Cost of Goods Sold

Debit 6900 Non Production Costs

Entry continued on the next page...

Credit 2110 Accounts Payable

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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Credit 2130 Contract Holdbacks  
Credit 2190 Other Accrued Liabilities

- 3010 To record accrued interest paid.  
Comments: If funded by a direct appropriation also use TC8002. Liability accrued in TCXXXX.  
Transaction Origin:

Budgetary Accounts  
Debit 4901 Expended Authority - Unpaid  
Credit 4902 Expended Authority - Paid

Proprietary Accounts  
Debit 2140 Accrued Interest Payable  
Credit 1010 Fund Balance with Treasury

- 3012 To record a subsidy disbursement - not previously accrued from program fund.  
Comments: Applicable to both Direct and Guaranteed Loans. If funded by a direct appropriation also use TC8002.  
Transaction Origin: Credit Reform Case

Budgetary Accounts  
Debit 4801 Undelivered Orders - Unpaid  
Credit 4902 Expended Authority - Paid

Proprietary Accounts  
Debit 6100 Operating Expense/Program Costs  
Credit 1010 Fund Balance with Treasury

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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## **DIRECT DISBURSEMENTS (Not Obligated)**

3202 To record a disbursement for previously accrued liabilities.

Comments: Need TC to setup liability in account 2910.

Transaction Origin:

### **Budgetary Accounts**

Debit 4901 Expended Authority - Unpaid

Credit 4902 Expended Authority - Paid

### **Proprietary Accounts**

Debit 2110 Accounts Payable

Debit 2130 Contract Holdbacks

Debit 2190 Other Accrued Liabilities

Debit 2910 Prior Liens Outstanding on Acquired Collateral

Debit 2990 Other Liabilities

Credit 1010 Fund Balance with Treasury

Credit 1200 Foreign Currency

3206 To record establishment of imprest fund.

Comments: Reverse when returned to fund balance. Imprest fund unobligated per 2108 reporting, obligate at time replenished rather than when created. Consider TFM guidance on X funds.

Comments:

Transaction Origin: SGL TC3035

### **Budgetary Accounts**

None

### **Proprietary Accounts**

Debit 1120 Imprest Funds

Credit 1010 Fund Balance with Treasury

# DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM

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3208 To record Foreign Currency Purchased.

Comments: Reverse when foreign currency is exchanged for U.S. Currency.

Transaction Origin: SGL TC3040

Budgetary Accounts

None

Proprietary Accounts

Debit 1200 Foreign Currency

Credit 1010 Fund Balance with Treasury

3210 To record receipts reported into deposit funds and suspense accounts.

Comments: Gaining Fund

Transaction Origin: SGL TC3045 reversed

Budgetary Accounts

None

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 2400 Liability for Deposit Funds and Suspense Accounts

3212 To record classification of amounts from deposit funds and suspense accounts to appropriate fund. This would include return of escrow amounts and erroneous receipts and disbursing escrow monies to pay bills, taxes and insurance.

Comments: Losing Fund

Transaction Origin: SGL TC3045

Budgetary Accounts

None

Proprietary Accounts

Debit 2400 Liability for Deposit Funds and Suspense Accounts

Credit 1010 Fund Balance with Treasury

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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3214 To record deposit of previously undeposited collections within the same appropriation.

Comments:

Transaction Origin: SGL TC3050

Budgetary Accounts

None

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 1110 Undeposited Collections

3216 To record receipt and identification of previously unidentified receipts that had been recorded in a deposit fund.

Comments: See TCXXXX for unidentified collections

Transaction Origin: Proposed TC

Budgetary Accounts

Debit 4261 Actual Collection of Fees

Debit 4262 Actual Collection of Loan Principal

Debit 4263 Actual Collection of Loan Interest

Debit 4264 Actual Collection of Rent

Debit 4265 Actual Collections from Sale of Foreclosed Property

Debit 4266 Other Actual Collections - Non-Federal

Debit 4277 Other Actual Collections - Federal

Credit 4060 Anticipated Collections from Non-Federal Sources

Credit 4070 Anticipated Collections from Federal Sources

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Credit 1310 Accounts Receivable

Credit 1340 Interest, Penalty, and Administrative Fee Receivable

Credit 1350 Loans Receivable

Credit 5900 Other Revenue



# DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM

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3218 Record Federal Securities at Par Value for revolving fund.

Comments: TCXXXX Non-Federal

Transaction Origin: SGL TC3060

Budgetary Accounts

None

Proprietary Accounts

Debit 1610 Investments in U.S. Treasury Securities Issued  
by Public Debt

Debit 1620 Investments in Securities Other Than Public Debt Securities  
Credit 1010 Fund Balance with Treasury

3220 To record disbursement for liens on collateral acquired from defaulted loans guaranteed after 1992.

Comments: Applicable to Guaranteed Loans.

Transaction Origin: Credit Reform Cases

Budgetary Accounts

Debit 4610 Allotments - Realized Resources  
Credit 4902 Expended Authority - Paid

Proprietary Accounts

Debit 1559 Foreclosed Property - Allowance  
Credit 1010 Fund Balance with Treasury

3222 To record disbursement without a lien on collateral acquired from defaulted loans ~~guaranteed~~ after 1992.

Comments: Applicable to Guaranteed Loans.

Transaction Origin: Credit Reform Cases

Budgetary Accounts

Debit 4610 Allotments - Realized Resources  
Credit 4902 Expended Authority - Paid

Proprietary Accounts

Debit 1551 Foreclosed Property  
Credit 1010 Fund Balance with Treasury

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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3224 To record tax refund paid by collecting agency. These refunds are reported as reduction to offsetting collections.

Comments: Also use TC8002

Transaction Origin: Revenue Standard

## **Budgetary Accounts**

Debit 4450 Unapportioned Authority - Available

Credit 4266 Other Actual Collections - Non-Federal

## **Proprietary Accounts**

Debit 5890 Tax Revenue Refunds

Credit 1010 Fund Balance with Treasury

3226 Record principal repayments on borrowing from Treasury via non-expenditure Transfer.

Comments: Applicable to both Direct and Guaranteed Loans. If not anticipated Debit SGL account 4450.

Transaction Origin: SGL TC 3010

## **Budgetary Accounts**

Debit 4047 Anticipated Payments to Treasury

Credit 4147 Actual Payments to Treasury

## **Proprietary Accounts**

Debit 2510 Principal Payable to Treasury

Debit 2520 Principle Payable to the Federal Financing Bank

Debit 2530 Securities Issued by Federal Agencies under General and  
Special Financing Authority, Net

Credit 1010 Fund Balance with Treasury

3228 To record repayments of other Debt.

Comments:

Transaction Origin:

## **Budgetary Accounts**

Debit 4610 Allotments - Realized Resources

Credit 4902 Expended Authority - Paid

## **Proprietary Accounts**

Debit 2590 Other Debt

Credit 1010 Fund Balance with Treasury

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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3230 To record purchase of Federal Securities acquired at par value

Comments:

Transaction Origin: Investments paper

Budgetary Accounts

None

Proprietary Accounts

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Debit 1620(G) Investments in Securities Other than Public Debt Securities

Credit 1010 Fund Balance with Treasury

3232 To record purchase of Federal securities acquired at a premium

Comments: Special and trust funds use 4119. If budgetary resources were previously anticipated, revolving funds debit 4070 and special and trust funds debit 4120. For anticipated amounts, also use TC 1508.

Transaction Origin: Investments paper

Budgetary Accounts

Debit 4070 Anticipated Collections from Federal Sources

Debit 4120 Appropriations Anticipated-Indefinite

Debit 4450 Unapportioned Authority-Available

Debit 4510 Apportionments

Debit 4620 Other Funds Available for Commitment/Obligation

Credit 4119 Other Appropriations Realized

Credit 4273 Interest Collected from Treasury

Proprietary Accounts

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Debit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Debit 1620 (G) Investments in Securities Other than Public Debt Securities

Debit 1622 (G) Premium on Securities Other than Public Debt Securities

Credit 1010 Fund Balance with Treasury

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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3234 To record purchase of Federal securities acquired at a discount

Comments:

Transaction Origin: Investments paper

Budgetary Accounts

None

Proprietary Accounts

Debit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Debit 1620 (G) Investments in Securities Other than Public Debt Securities

Credit 1611 Discount on U.S. Treasury Securities Issued by Public Debt

Credit 1621 (G) Discount on Securities Other than Public Debt Securities

Credit 1010 Fund Balance with Treasury

## **ADVANCES, COLLECTIONS, REPAYMENTS, AND PREPAYMENTS**

3402 To record collection of advance repayment made.

Comments: Delete? Is this a valid entry? TCXXXX for application of advance.

Transaction Origin: SGL TC3115

Budgetary Accounts

Debit 4802 Undelivered Orders - Paid

Credit 4801 Undelivered Orders - Unpaid

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Debit 1200 Foreign Currency

Credit 1410 Advances to Others

3404 To record prepayments previously obligated.

Comments:

Transaction Origin: SGL TC2035

Budgetary Accounts

4801 Undelivered Orders - Unpaid

4802 Undelivered Orders - Paid

Proprietary Accounts

Debit 1450 Prepayments

Credit 1010 Fund Balance with Treasury

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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3406 To record current period expenses - that were prepaid.

Comments:

Transaction Origin: SGL TC2050

Budgetary Accounts

4802 Undelivered Orders - Paid

4902 Expended Authority - Paid

Proprietary Accounts

Debit 6100 Operating Expenses/Program Costs

Credit 1450 Prepayments

3408 To record the reclassification of expended balances held back from contractors from accounts payable.

Comments: Is this a good TC and expended authority recorded in TC2028

Transaction Origin: SGL TC3155

Budgetary Accounts

None

Proprietary Accounts

Debit 2110 Accounts Payable

Credit 2130 Contract Holdbacks

3410 To record receivable for amounts advanced from, financing fund or liquidating fund to cover escrow funds.

Comments: Applicable to Guaranteed Loans

Transaction Origin: Credit Reform Case

Budgetary Accounts

Debit 4610 Allotments - Realized Resources

Credit 4902 Expended Authority - Paid

Proprietary Accounts

Debit 1310 Accounts Receivable

Credit 1010 Fund Balance with Treasury

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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3412 To record subsidy disbursed by program fund.

Comments: See TCXXXX for financing fund transactions and use TC8002.

Transaction Origin: Credit reform cases

## **Budgetary Accounts**

Debit 4801 Undelivered Orders - Unpaid

Credit 4902 Expended Authority - Paid

## **Proprietary Accounts**

Debit 6100 Operating Expenses/Program Costs

Credit 1010 Fund Balance with Treasury

3414 To record subsidy collected by financing fund from the program fund for loan guarantees.

Comments: See TCXXXX for program fund transactions and use TC8002.

Transaction Origin: Credit Reform Cases

## **Budgetary Accounts**

4271 Actual Program Fund Subsidy Collected - Definite - Current

4070 Anticipated Collections from Federal Sources

## **Proprietary Accounts**

Debit 1010 Fund Balance with Treasury

Credit 2180 Loan Guarantee Liability

3416 To record collection of interest from Treasury on securities or uninvested funds.

Comments: Applicable to both Direct and Guaranteed Loans

Transaction Origin: Credit Reform Case

## **Budgetary Accounts**

Debit 4273 Interest Collected from Treasury

Credit 4070 Anticipated Collections from Federal Sources

Credit 4283 Interest Receivable from Treasury

## **Proprietary Accounts**

Debit 1010 Fund Balance with Treasury

Credit 1340 Interest, Penalty, and Administrative Fee Receivable

Credit 5310 Interest Revenue

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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3418 To record subsidy payable accrued in the Program Fund on binding loan contracts.

Comments: Applicable to Direct Loans

Transaction Origin: Credit Reform Cases

Budgetary Accounts

Debit 4610 Allotments - Realized Resources

Credit 4801 Undelivered Orders - Unpaid

Proprietary Accounts

Debit 1450 Prepayments

Credit 2110 Accounts Payable

3420 To record binding loan contracts and subsidy receivable accrued in the Financing Fund.

Comments:

Transaction Origin: Credit Reform Cases

Budgetary Accounts

Debit 4281 Actual Program Fund Subsidy Receivable - Definite - Current

Credit 4070 Anticipated Collections from Federal Sources

Proprietary Accounts

Debit 1310 Accounts Receivable

Credit 2950 Liability for Subsidy Related to Undisbursed Loans

3422 To record the disbursement of subsidy from the Program Fund when the loan is disbursed to the Financing Fund.

Comments: Also use TC8002.

Transaction Origin: Credit Reform Case

Budgetary Accounts

Debit 4801 Undelivered Orders - Unpaid

Credit 4902 Expended Authority - Paid

Proprietary Accounts

Debit 6100 Operating Expenses/Program Costs

Credit 1450 Prepayments

and

Debit 2110 Accounts Payable

Credit 1010 Fund Balance with Treasury

# DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM

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3424 To record in the Financing Fund the disbursement of direct loans and the collection of subsidy.

Comments:

Transaction Origin: Credit Reform Case

Budgetary Accounts

Debit 4801 Undelivered Orders - Unpaid

Credit 4902 Expended Authority - Paid

and

Debit 4271 Actual Program Fund Subsidy Collected - Definite - Current

Credit 4281 Actual Program Fund Subsidy Receivable - Definite - Current

Proprietary Accounts

Debit 1350 Loans Receivable

Credit 1010 Fund Balance with Treasury

and

Debit 1010 Fund Balance with Treasury

Credit 1399 Allowance for Subsidy

3426 To record unearned fees collected on undisbursed loans

Comments:

Transaction Origin: Credit Reform Case

Budgetary

Debit 4261 Actual Collection of Fees

Credit 4060 Anticipated Collections from Non-Federal Sources

Proprietary

Debit 1010 Fund Balance with Treasury

Credit 2320 Deferred Credits

3428 To record fees earned when loans are disbursed

Comments:

Transaction Origin: Credit Reform Case

Budgetary

None

Proprietary

Debit 2320 Deferred Credits

Credit 1399 Allowance for Subsidy



# DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM

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3430 To record maturity of Federal securities that were acquired at par value

Comments:

Transaction Origin: Investments paper

Budgetary Accounts

None

Proprietary accounts

Debit 1010 Fund Balance with Treasury

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1620(G) Investments in Securities Other than Public Debt Securities

3432 To record the maturity of Federal securities that were acquired at a premium.

Comments: At maturity an entry is made to complete the amortization of premium . Refer to TC 2232 for the amortization entry.

Transaction Origin: Investments paper

Budgetary Accounts

None

Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Debit 1613 Amortization of Discount and Premium on U. S. Treasury Securities  
Issued by Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other  
than Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

Credit 1620 (G) Investments in Securities Other than Public Debt Securities

Credit 1622 (G) Premium on Securities Other than Public Debt Securities

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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- 3434 To record maturity of Federal securities that were acquired at a discount  
Comments: At maturity an entry is made to complete the amortization of discount . Refer to TC 2232 for the amortization entry. The budgetary entry shows the purchase discount is realized as a budgetary resource when the security matures. Special and trust funds use 4119. If budgetary resources were previously anticipated, revolving funds credit 4070 and special and trust funds credit 4120. For anticipated amounts, also use TC 1508.  
Transaction Origin: Investments paper

## **Budgetary Accounts**

Debit 4119 Other Appropriations Realized

Debit 4273 Interest Collected from Treasury

Credit 4070 Anticipated Collections from Federal Sources

Credit 4120 Appropriations Anticipated-Indefinite

Credit 4450 Unapportioned Authority-Available

Credit 4510 Apportionments

Credit 4620 Other Funds Available for Commitment/Obligation

## **Proprietary Accounts**

Debit 1010 Fund Balance with Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt

Debit 1621 (G) Discount on Securities Other than Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1613 Amortization of Discount and Premium on U. S. Treasury Securities  
Issued by Public Debt

Credit 1620 (G) Investments in Securities Other than Public Debt Securities

Credit 1623 (G) Amortization of Discount and Premium on Securities Other  
than Public Debt Securities

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

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- 3436 To record sale of Federal securities purchased at a premium. The sale results in a gain.  
Comments: At the time of sale, an entry is made to amortize the premium to the point of sale.  
See TC 2232 for amortization entry. Special and trust funds use 4119. If budgetary resources  
were previously anticipated, revolving funds credit 4070 and special and trust funds credit  
4120. For anticipated amounts, also use TC 1508.  
Transaction Origin: Investments paper

## **Budgetary Accounts**

- Debit 4119 Other Appropriations Realized
- Debit 4273 Interest Collected from Treasury
  - Credit 4070 Anticipated Collections from Federal Sources
  - Credit 4120 Appropriations Anticipated-Indefinite
  - Credit 4450 Unapportioned Authority-Available
  - Credit 4510 Apportionments
  - Credit 4620 Other Funds Available for Commitment/Obligation

## **Proprietary Accounts**

- Debit 1010 Fund Balance with Treasury
- Debit 1613 Amortization of Discount and Premium on U. S. Treasury Securities Issued
  - By Public Debt
- Debit 1623 (G) Amortization of Discount and Premium on Securities Other than Public  
Debt Securities
  - Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt
  - Credit 1612 Premium on U.S. Securities Issued by Public Debt
  - Credit 1620 (G) Investments in Securities Other than Public Debt Securities
  - Credit 1622 (G) Premium on Securities Other than Public Debt Securities
  - Credit 7110 Gains on Disposition of Assets

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

March 31, 1998

3438 To record the sale of Federal securities that were purchased at a premium. The sale results in a loss.

Comments: At the time of sale, an entry is made to amortize the premium to the point of sale. See TC 2232 for amortization entry. Special and trust funds use 4119. If budgetary resources were previously anticipated, revolving funds debit 4070 and special and trust funds debit 4120. For anticipated amounts, also use TC 1508.

Transaction Origin: Investments paper

## **Budgetary Accounts**

Debit 4070 Anticipated Collections from Federal Sources

Debit 4120 Appropriations Anticipated-Indefinite

Debit 4450 Unapportioned Authority-Available

Debit 4510 Apportionments

Debit 4620 Other Funds Available for Commitment/Obligation

    Credit 4119 Other Appropriations Realized

    Credit 4273 Interest Collected from Treasury

## **Proprietary Accounts**

Debit 1010 Fund Balance with Treasury

Debit 1613 Amortization of Discount and Premium on U. S. Treasury Securities Issued  
    By Public Debt

Debit 1623 (G) Amortization of Discount and Premium on Securities Other  
    than Public Debt Securities

Debit 7210 Losses on Disposition of Assets

    Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

    Credit 1612 Premium on U.S. Treasury Securities Issued by Public Debt

    Credit 1620 (G) Investments in Securities Other than Public Debt Securities

    Credit 1622 (G) Premium on Securities Other than Public Debt Securities

# DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM

March 31, 1998

3440 To record the sale of Federal securities that were purchased at a discount. The sale results in a gain.

Comments: At the time of sale, an entry is made to amortize the discount to the point of sale. See TC 2232 for amortization entry. Special and trust funds use 4119. If budgetary resources were previously anticipated, revolving funds credit 4070 and special and trust funds credit 4120. For anticipated amounts, also use TC 1508.

Transaction Origin: Investments paper

## Budgetary Accounts

Debit 4119 Other Appropriations Realized

Debit 4273 Interest Collected from Treasury

Credit 4070 Anticipated Collections from Federal Sources

Credit 4120 Appropriations Anticipated-Indefinite

Credit 4450 Unapportioned Authority-Available

Credit 4510 Apportionments

Credit 4620 Other Funds Available for Commitment/Obligation

## Proprietary Accounts

Debit 1010 Fund Balance with Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt

Debit 1621 (G) Discount on Securities Other than Public Debt Securities

Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

Credit 1613 Amortization of Discount and Premium on U. S. Treasury Securities  
Issued by Public Debt

Credit 1620 (G) Investments in Securities Other than Public Debt Securities

Credit 1623 (G) Amortization of Discount and Premium on Securities Other  
than Public Debt Securities

Credit 7110 Gains on Disposition of Assets

# **DO NOT USE THIS DOCUMENT TO PROGRAM YOUR ACCOUNTING SYSTEM**

March 31, 1998

3442 To record the sale of Federal securities that were purchased at a discount. The sale results in a loss.

Comments: At the time of sale, an entry is made to amortize the discount to the point of sale. See TC 2232 for amortization entry. Special and trust funds use 4119. If budgetary resources were previously anticipated, revolving funds debit 4070 and special and trust funds debit 4120. For anticipated amounts, also use TC 1508.

Transaction Origin: Investments paper

## **Budgetary Accounts**

Debit 4070 Anticipated Collections from Federal Sources

Debit 4120 Appropriations Anticipated-Indefinite

Debit 4450 Unapportioned Authority-Available

Debit 4510 Apportionments

Debit 4620 Other Funds Available for Commitment/Obligation

    Credit 4119 Other Appropriations Realized

    Credit 4273 Interest Collected from Treasury

## **Proprietary Accounts**

Debit 1010 Fund Balance with Treasury

Debit 1611 Discount on U.S. Treasury Securities Issued by Public Debt

Debit 1621 (G) Discount on Securities Other than Public Debt Securities

Debit 7210 Losses on Disposition of Assets

    Credit 1610 Investments in U.S. Treasury Securities Issued by Public Debt

    Credit 1613 Amortization of Discount and Premium on U. S. Treasury Securities  
        Issued by Public Debt

    Credit 1620 (G) Investments in Securities Other than Public Debt Securities

    Credit 1623(G) Amortization of Discount and Premium on Securities Other  
        than Public Debt Securities